

**THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MINNESOTA**

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
) Case No.: 0:21-cv-430
DELWIN H. NETJES,)
)
Defendants.)
)

COMPLAINT

The United States for its complaint against defendant alleges as follows:

1. This is a civil action in which the United States seeks to reduce to judgment Delwin H. Netjes's unpaid federal income tax liabilities, interest, and penalties for tax year 2009.

2. This action is authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and is brought at the direction of a delegate of the Attorney General of the United States under 26 U.S.C. § 7401.

JURISDICTION AND VENUE

3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because Netjes resides in this judicial district and the federal income taxes at issue

accrued within this judicial district.

PARTIES

5. Plaintiff is the United States.

6. Defendant, Delwin H. Netjes, is the taxpayer against whom the underlying federal tax assessment was made. Netjes resides at 18575 39th Avenue North, Plymouth, Minnesota, 55446.

COUNT I

7. The United States incorporates by reference the allegations set forth in paragraphs 1-6, above, as if set forth herein.

8. Netjes filed a federal income tax return with the Internal Revenue Service for tax year 2009. On his 2009 federal income tax return, Netjes self-reported owing federal income tax but failed to pay the amount he reported owed.

9. Accordingly, on the date, for the tax year, and in the amounts set forth in the table below, a delegate of the Secretary of the Treasury made assessments for income tax, interest and penalties against Netjes.

Tax Year	Date of Assessments	Amount of Tax Assessed	Amount of Interest Assessed	Amount of Penalties Assessed
2009	11/22/2010	\$126,460.00	\$2,536.17	\$6,193.89

10. The assessments referred to above were made in accordance with law.

11. The IRS gave Netjes notice of the assessment referred in paragraph 9 above

and made a demand for payment on or about the date of the assessment.

12. Despite the notice and demand for payment, Netjes has failed to fully pay his outstanding federal income tax liability.

13. The total unpaid balance of Netjes's federal income tax liabilities, as of February 1, 2021, which includes unassessed statutory accruals (including interest), less any credits or payments, is \$144,295.52.

14. Between February 22, 2011, and April 2, 2012, Netjes sought and obtained an installment payment agreement from the Internal Revenue Service which was subsequently terminated. As a result, the period to collect the assessed liabilities described above was tolled for a period of 118 days. *See* 26 U.S.C. §§ 6503(a)(1) and 6331(k)(2)-(3).

15. By reason of the foregoing, as of February 1, 2021, Netjes is indebted to the United States in the total amount of \$144,295.52 regarding his unpaid federal income tax liabilities for tax year 2009. Interest has accrued and will continue to accrue thereon.

WHEREFORE, the United States respectfully requests that the Court enter judgment on Count I of this complaint in its favor and against Delwin H. Netjes in the amount of \$144,295.52, plus interest that has accrued and will continue to accrue since February 1, 2021, together with such other and further relief as the Court deems just and proper, including awarding the United States its costs and expenses incurred in this suit.

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DATED: February 17, 2021

ERICA H. MCDONALD
United States Attorney

DAVID H. HUBBERT
Acting Assistant Attorney General

s/Priyanka D. Cohen
PRIYANKA D. COHEN
D.C. Bar No.: 1602382
Attorney for United States
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238, Ben Franklin Station
Washington, D.C. 20044
Telephone: 202-514-1273
Fax: 202-514-6770
Priyanka.D.Cohen@usdoj.gov